

should be authorized to borrow the money, to be repaid from its funds in annual installments for ten successive years. The Treasurer could probably obtain the money on better terms than the Board could.

THE TONNAGE TAX.

The attention of the Legislature is earnestly called to the condition upon which the money that is used for the support of the Department is received.

The attorneys of the Board and every other lawyer whom I have heard discuss the matter agree that when the Patapsco Guano Company brought suit to test the constitutionality of the collection of the tax on fertilizers, that under the decision rendered before that time a direct tax could not be collected from goods brought into the State. The position was then taken to make it an inspection tax to pay the cost of inspection to require the companies to maintain the fertilizers at a standard which would render them valuable. The decision was that the tax for such purpose was constitutional, but must be only of such an amount as would be sufficient to produce this sum, but as this amount could never be accurately determined in advance, if there was a small excess the State could appropriate it as it thought best. The companies tacitly agreed that they would not resist a tax of 20 cents per ton, but requested by resolution that the Department use the surplus in such work as would require fertilizers, *i. e.*, test farms, demonstration, experiments, etc. In accordance with this understanding, the law on its passage was made to read "shall be a fund for the exclusive use and benefit of the Department of Agriculture." No one doubts that if the fertilizer companies should reopen the matter that the tax would be placed at such a figure that the amount received would practically destroy the work now being done by the Department.

The Department can use beneficially all the funds that it can control, and has by its use of them greatly benefited the farmers of the State. Is it not best to preserve the terms of the agreement and not risk injury and perhaps destruction of the work now being done, by violation of the decision?

SOIL SURVEY.

The following counties, in addition to those mentioned in the last report, have been surveyed and mapped: Richmond, Johnston, Pender; Ashe, Randolph, and Wake are nearly completed, and Forsyth will be undertaken the ensuing year. This work is done in coöperation with the United States Department. The experiments are now